

**Illinois Department of Revenue
Regulations**

Title 86 Part 530 Section 530.210 Claimant Eligibility Qualifications
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TITLE 86: REVENUE

PART 530

**SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF AND
PHARMACEUTICAL ASSISTANCE ACT**

Section 530.210 Claimant Eligibility Qualifications

- a) *In order to be eligible to participate in this program for the 1998 and 1999 claim years, each claimant must:*
 - 1) *file a timely claim in accordance with the dates designated in Section 530.215(a); and*
 - 2) *meet one of the following requirements:*
 - A) *be 65 years of age or older prior to January 1 of the calendar year in which a claim is filed; or*
 - B) *become 65 years of age during the calendar year in which a claim is filed; or*
 - C) *be the surviving spouse of a claimant, who at the time of death received or was entitled to receive a property tax grant, which surviving spouse will become 65 years of age within the 24 months immediately following the death of a claimant and which surviving spouse, but for his or her age, is otherwise qualified to receive a property tax grant; or*
 - D) *be disabled prior to January 1 of the calendar year in which a claim is filed; and*
 - 3) *have lived in a residence in Illinois during the claim year for which the claimant's household is liable for the payment of property taxes accrued or has paid rent constituting property taxes accrued; and*
 - 4) *be domiciled in Illinois at the time he or she files a claim; and*
 - 5) *have a maximum household income of less than \$16,000.*
- b) *In order to be eligible to participate in this program for the 2000 claim year and later claim years, each claimant must:*

- 1) *file a timely claim* in accordance with the dates designated in Section 530.215(a); *and*
 - 2) *meet one of the following requirements:*
 - A) *be 65 years of age or older prior to January 1 of the calendar year in which a claim is filed; or*
 - B) *become 65 years of age during the calendar year in which a claim is filed; or*
 - C) *be the surviving spouse of a claimant, who at the time of death received or was entitled to receive a property tax grant, which surviving spouse will become 65 years of age within the 24 months immediately following the death of a claimant and which surviving spouse, but for his or her age, is otherwise qualified to receive a property tax grant; or*
 - D) *be disabled prior to January 1 of the calendar year in which the claim is filed; and*
 - 3) *have lived in a residence in Illinois during the claim year for which the claimant's household is liable for the payment of property taxes accrued or has paid rent constituting property taxes accrued; and*
 - 4) *be domiciled in Illinois at the time he or she files a claim; and*
 - 5) *have a maximum household income of less than \$21,218 for a household consisting of one person, \$28,480 for a household consisting of either two persons or one person and one additional resident, or \$35,740 for a household consisting of either two persons and one or more additional resident or one person and two or more additional residents. [320 ILCS 25/4(a)]*
- c) A claimant's eligibility to participate in this program is not affected by his or her deferral of ad valorem property taxes under the Senior Citizens Real Estate Tax Deferral Program [320 ILCS 30]. (See 320 ILCS 25/5.1 and 320 ILCS 30/8.)

(Source: Added at 26 Ill. Reg. 8437, effective May 24, 2002)